

Exhibit 62

SANABEL AL KHEER, INC.

3713 S. George Mason Drive
Suite 513W
Falls Church, VA 22041
703 349-2797

November 27, 2009

IIROSA
P.O. Box 14843
Jeddah
Saudi Arabia

Dear Mr. Sameer Al-Raddi,

We hope this letter finds you well.

We would like to bring to your attention Sanabel Al Kheer, Inc.'s activities in 2008 and 2009 as of October 31, 2009. After the sale of the property in Falls Church, outstanding balances from various contractors, salaries, payroll taxes and loans were paid as well as reimbursements were made. With the funds received from the sale, Sanabel is able to make charitable contributions in 2008 and 2009.

Sanabel Al Kheer, Inc.'s total charitable contribution for 2008 is \$17,400.00 and for 2009, as of October 31, 2009 is \$71,000.00. We hope to assist several more organizations particularly those focused on providing for the needs of unfortunate women and children.

Attached are Sanabel's 2008 financial statements and 2009 interim draft financial statements and general ledger ending October 31, 2009. Also attached are supporting documents for office operating and management expense reimbursements and legal fees from Martin F. McMahon and Associates.

The legal fees paid to McMahon and Associates for 2008 is \$135,840.22 plus \$75,000.00 for contract to represent Sanabel in 2007 and for 2009, as of October 31, 2009 is \$200,259.89. **The total amount disbursed to McMahon and Associates is \$411,100.11. This amount does not include the money they received at the closing as Sanabel's settlement agent. In addition, a total of \$385,635.38 for IIROSA's fees and expenses were paid to McMahon and Associates.**

Please also note that on November 6, 2009, \$62,748.20 was issued to McMahon and Associates for Muslim World League legal fees and NYC coop fees from July 2009 to October 2009.

According to Sanabel's records, a total of \$385,635.38 was paid to McMahon and Associates on behalf of IIROSA. Therefore, **Sanabel has a loan balance of \$399,364.62.** A board decision was made in July 2009, immediately after an approval was received from OFAC to pay the outstanding balance. Please know that for several months, McMahon and Associates has delayed the process in sending IIROSA Sanabel's debt payment. The board has decided to act without the assistance of McMahon and Associates.

Please provide IIROSA's bank name, address, account number, and routing number so that we may wire the loan balance. It is Sanabel's intention to pay off all debts - your response in providing the above information will be greatly appreciated.

Sincerely,


For Sanabel Al Kheer, Inc. Board Members